

**Combining and Individual Fund
Financial Statements –
Nonmajor Funds**

Nonmajor Governmental Funds

The nonmajor governmental funds fall into the four categories as described below.

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments and for major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds account for the accumulation of resources for, and the payment of, principal and interest on the state's bonds issued in support of governmental activities.

Capital Projects Funds account for the acquisition, construction, or improvement of major capital facilities including higher education facilities (other than those financed by proprietary funds for individuals, private organizations, or other governments).

Permanent Funds account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the state or its citizenry.

Combining Balance Sheet - by Fund Type

Nonmajor Governmental Funds

June 30, 2004

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Assets:					
Cash and pooled investments	\$ 2,101,617	\$ 282,184	\$ 305,503	\$ 26,017	\$ 2,715,321
Investments	18,976	-	-	167,134	186,110
Taxes receivable (net of allowance)	101,992	-	-	-	101,992
Other receivables (net of allowance)	430,636	17,938	13,380	1,421	463,375
Due from other funds	202,666	1,438	36,701	37	240,842
Due from other governments	1,382,170	-	10,405	7	1,392,582
Inventories	33,836	-	-	-	33,836
Total Assets	\$ 4,271,893	\$ 301,560	\$ 365,989	\$ 194,616	\$ 5,134,058
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 242,008	\$ -	\$ 32,521	\$ -	\$ 274,529
Contracts and retainages payable	40,274	-	25,907	-	66,181
Accrued liabilities	80,866	82	1,237	46	82,231
Obligations under security lending agreements	206,879	13,247	9,144	25,710	254,980
Due to other funds	154,752	-	20,132	656	175,540
Due to other governments	111,305	-	923	-	112,228
Deferred revenues	464,560	-	11,246	-	475,806
Claims and judgments payable, current	10,326	-	-	-	10,326
Total Liabilities	1,310,970	13,329	101,110	26,412	1,451,821
Fund Balances:					
Reserved for:					
Encumbrances	258,993	-	264,029	-	523,022
Inventories	33,836	-	-	-	33,836
Permanent funds	-	-	-	168,204	168,204
Other specific purposes	1,193,897	-	850	-	1,194,747
Unreserved, designated for:					
Special Revenue Funds	174	-	-	-	174
Debt Service Funds	-	288,231	-	-	288,231
Unreserved, undesignated reported in:					
Special Revenue Funds	1,474,023	-	-	-	1,474,023
Total Fund Balances	2,960,923	288,231	264,879	168,204	3,682,237
Total Liabilities and Fund Balances	\$ 4,271,893	\$ 301,560	\$ 365,989	\$ 194,616	\$ 5,134,058

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - by Fund Type

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2004

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Revenues:					
Retail sales and use taxes	\$ 60,491	\$ -	\$ -	\$ -	\$ 60,491
Business and occupation taxes	59,547	-	-	-	59,547
Property taxes	134,245	-	-	-	134,245
Excise taxes	64,379	-	-	-	64,379
Motor vehicle and fuel taxes	925,723	-	-	-	925,723
Other taxes	630,815	-	-	-	630,815
Licenses, permits, and fees	589,554	-	-	-	589,554
Timber sales	121,110	-	4,823	-	125,933
Other contracts and grants	9,159	-	3,254	-	12,413
Federal grants-in-aid	778,134	-	1,607	6	779,747
Charges for services	430,423	-	31,145	-	461,568
Investment income (loss)	31,109	2,176	279	930	34,494
Miscellaneous revenue	431,319	43,257	16,297	856	491,729
Total Revenues	4,266,008	45,433	57,405	1,792	4,370,638
Expenditures:					
Current:					
General government	270,045	93	75,633	-	345,771
Human services	961,723	-	12,046	-	973,769
Natural resources and recreation	344,727	-	30,182	-	374,909
Transportation	1,269,482	-	7	-	1,269,489
Education	478,259	-	68,281	-	546,540
Intergovernmental	302,847	-	-	-	302,847
Capital outlays	880,447	-	491,841	-	1,372,288
Debt service:					
Principal	5,008	390,145	188	-	395,341
Interest	5,376	457,684	201	-	463,261
Total Expenditures	4,517,914	847,922	678,379	-	6,044,215
Excess of Revenues Over (Under) Expenditures	(251,906)	(802,489)	(620,974)	1,792	(1,673,577)
Other Financing Sources (Uses):					
Bonds issued	525,949	-	641,710	-	1,167,659
Refunding bonds issued	-	456,675	-	-	456,675
Payment to refunded bond escrow agent	-	(481,000)	-	-	(481,000)
Notes issued	1,680	-	-	-	1,680
Bond issue premium (discount)	10,538	27,493	32,842	-	70,873
Transfers in	578,663	915,171	85,814	-	1,579,648
Transfers (out)	(623,527)	(18,044)	(25,451)	(7,437)	(674,459)
Total Other Financing Sources (Uses)	493,303	900,295	734,915	(7,437)	2,121,076
Net change in fund balances	241,397	97,806	113,941	(5,645)	447,499
Fund Balances - Beginning, as restated	2,719,526	190,425	150,938	173,849	3,234,738
Fund Balances - Ending	\$ 2,960,923	\$ 288,231	\$ 264,879	\$ 168,204	\$ 3,682,237

